

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

26 Liberty
0506 Whitlash Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	29,930.92	29,423.68	0.00	507.24	0.00	0.00
221X Improvement of Instruction Services	1,228.75	1,228.75	0.00	0.00	0.00	0.00
222X Educational Media Services	194.08	194.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,352.71	5,352.71	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,104.19	7,104.19	0.00	0.00	0.00	0.00
Totals	43,810.65	43,303.41	0.00	507.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	43,810.65					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/43,303.41		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

26 Liberty
0508 J-I K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	658,287.20	658,287.20	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,436.60	4,436.60	0.00	0.00	0.00	0.00
222X Educational Media Services	4,637.83	4,637.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	14,151.44	14,151.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	120,910.47	120,910.47	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	151,654.80	151,654.80	0.00	0.00	0.00	0.00
27XX Student Transportation Services	120,579.64	120,579.64	0.00	0.00	0.00	0.00
31XX Food Services	72,142.80	72,142.80	0.00	0.00	0.00	0.00
33XX Community Services	14,101.90	14,101.90	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	50,777.95	50,777.95	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,381.24	0.00	XXXXXXXXXX	1,381.24	0.00	0.00
62XX Resources Transferred to Other School Districts or	4,871.15	4,871.15	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,217,933.02	1,216,551.78	0.00	1,381.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,217,933.02					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/1,216,551.78			0.00%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%			%		
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

26 Liberty
0510 Chester Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	862,498.42	854,591.69	2,254.25	5,652.48	0.00	0.00
21XX Support Services - Students	29,652.34	29,652.34	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,346.91	2,346.91	0.00	0.00	0.00	0.00
222X Educational Media Services	39,362.48	39,362.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	87,181.28	87,181.28	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	47,679.31	47,679.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,898.15	3,444.16	17,453.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	113,567.09	113,567.09	0.00	0.00	0.00	0.00
27XX Student Transportation Services	90,794.56	90,794.56	0.00	0.00	0.00	0.00
31XX Food Services	5,250.00	5,250.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,713.22	1,713.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,289.99	17,289.99	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,926.30	1,926.30	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,320,160.05	1,294,799.33	19,708.24	5,652.48	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,320,160.05					
Line A	Preliminary Indirect Cost Rate [C divided by B] 19,708.24/1,294,799.33		1.52%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

26 Liberty
0511 Chester H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	391,532.92	383,057.62	0.00	8,475.30	0.00	0.00
21XX Support Services - Students	21,725.08	21,725.08	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	239.00	239.00	0.00	0.00	0.00	0.00
222X Educational Media Services	32,191.21	32,191.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	82,155.59	82,155.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	35,671.09	35,671.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,075.26	3,444.16	17,631.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	113,948.78	113,948.78	0.00	0.00	0.00	0.00
27XX Student Transportation Services	91,118.17	91,118.17	0.00	0.00	0.00	0.00
31XX Food Services	72,683.44	70,607.95	2,075.49	0.00	0.00	0.00
34XX Extracurricular - Activities	22,286.44	22,286.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	59,442.17	59,442.17	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,094.91	2,094.91	XXXXXXXXXX	0.00	0.00	0.00
Totals	946,164.06	917,982.17	19,706.59	8,475.30	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	946,164.06					
Line A	Preliminary Indirect Cost Rate [C divided by B] 19,706.59/917,982.17		2.15%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
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Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

26 Liberty
1224 Liberty Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	55,651.26	55,651.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,579.52	9,579.52	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,000.00	12,000.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,664.20	1,664.20	XXXXXXXXXX	0.00	0.00	0.00
Totals	78,894.98	78,894.98	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	78,894.98					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/78,894.98		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
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